

Revenue Information Bulletin No. 16-049

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Sales Tax

Tax Relief to Individuals Affected by South Louisiana Severe Storms and Flooding; Natural Disaster Sales Tax Refund Claims

[Louisiana Revised Statute 47:315.1](#) provides that a taxpayer's tangible personal property, which is used in or about a person's home, apartment, or homestead located in Louisiana and is destroyed in a natural disaster, may be eligible for reimbursement of state sales taxes paid. The natural disaster must have occurred in an area of Louisiana that is subsequently declared a federal disaster area by the President of the United States of America.

The following parishes have been declared federal disaster areas by President Obama following severe storms and flooding in south Louisiana in August 2016: Acadia, Ascension, Avoyelles, East Baton Rouge, East Feliciana, Evangeline, Iberia, Iberville, Jefferson Davis, Lafayette, Livingston, Pointe Coupee, St. Helena, St. Landry, St. Martin, St. Tammany, Tangipahoa, Vermillion, Washington and West Feliciana. If additional parishes are declared federal disaster areas by President Obama, they will receive the same relief.

In March 2016, President Obama declared several parishes to be federal disaster areas, which warranted federal assistance due to flooding. These parishes include: Allen, Ascension, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell, Catahoula, Claiborne, DeSoto, East Carroll, Franklin, Grant, Jackson, LaSalle, Lincoln, Livingston by President Obama, Madison, Morehouse, Natchitoches, Ouachita, Rapides, Red River, Richland, Sabine, St. Helena, St. Tammany, Tangipahoa, Union, Vernon, Washington, Webster, West Carroll, and Winn. Tangible personal property destroyed in these parishes is also eligible for a state sales tax refund.

Eligible Items

To be eligible for a state sales tax refund, the following criteria must be met:

- The loss was suffered by a Louisiana taxpayer on tangible personal property used in or about the individual's home, apartment, or homestead which is located in an area of Louisiana subsequently determined by the President of the United States of America to warrant federal assistance due to a natural disaster.
- The claimant suffering the loss must be the owner of the tangible personal property who paid Louisiana state sales tax on the purchase of the property.

- The destroyed tangible personal property must have been movable at the time of its purchase and at the time of its destruction. Examples of tangible personal property are clothing, furniture, recreational equipment used at home, and appliances which are not permanently attached to a house or building.

Items Not Eligible

- Property owned by corporations, partnerships, or any type of business does not qualify for a state sales tax refund. Business losses suffered by an individual are not eligible either.
- If an item of tangible personal property was purchased out of state and no Louisiana state sales taxes was paid on that purchase, then it is not eligible for the state sales tax refund.
- An item of tangible personal property received as a gift is not eligible for the state sales tax refund.
- Immovable property destroyed in a natural disaster is not eligible for the state sales tax refund. A house or building and its central heating or cooling systems, lighting fixtures, lavatories, hot tubs and spas, and wall-to-wall carpeting connected to the house or building are immovable property.
- Automobiles, trucks, motorcycles, boats, boat trailers, factory built homes, all-terrain vehicles (ATV), and other vehicles are not considered tangible personal property used in or about a person's home, apartment or homestead. Water or snow skis, golfing or tennis equipment or other recreational equipment for use away from the home are not eligible. State sales tax paid on these items is not eligible to be refunded.

General provisions

The refund amount will be equal to the state sales taxes paid on the original purchase of the destroyed property and not on the purchase of replacement property. A refund will not be issued on the portion of the loss that was reimbursed by insurance, disaster relief funds, or any other source.

All claims must be filed on or before December 31 of the third calendar year following the calendar year in which the property was destroyed. Louisiana residents located within one of the designated disaster area parishes who have lost personal property that is not reimbursed by insurance coverage or otherwise reimbursed may apply for a refund of the Louisiana state sales tax paid on destroyed property.

How to File a Natural Disaster Sales Tax Refund Claim:

To file a claim, the following forms must be completed and submitted along with supporting documentation to the Louisiana Department of Revenue:

- R-1362** Natural Disaster Claim for Refund of State Sales Taxes Paid
- R-1362D** Natural Disaster Claim for Refund – Schedule of Tangible Personal Property Destroyed by a Natural Disaster
- R-1362S** Natural Disaster Claim for Refund – Calculation of State Sales Tax Refund Due

For further guidance regarding Natural Disaster Sales Tax Refund Claims, please see Louisiana Administrative code Title 61:I.4371.

Questions concerning this publication can be directed to sales.inquiries@la.gov.

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